

CARSON CITY BOARD OF EQUALIZATION
Minutes of the January 22, 2013 Meeting

Page 1

A regular meeting of the Carson City Board of Equalization was scheduled for 10:00 a.m. on Tuesday, January 22, 2013, in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Jed Block
Member Lori Bagwell
Member Jill Rasner
Member Gary Schulz
Member Roy Semmens

STAFF: Dave Dawley, Assessor
Randall Munn, Chief Deputy District Attorney
Steve Walker, Chief Property Appraiser
Tim Clark, Property Appraiser
Don Coon, Property Appraiser
Tamar Warren, Recording Secretary

NOTE: A recording of these proceedings, the board's agenda materials, and any written comments or documentation provided to the recording secretary during the meeting are public record. These materials are on file in the Clerk-Recorder's Office, and available for review during regular business hours.

A. CALL TO ORDER AND DETERMINATION OF QUORUM (10:01:03) – Chairperson Block called the meeting to order at 10:01 a.m. Roll was called and a quorum was present.

B. ANNUAL SWEARING IN OF BOARD MEMBERS (10:01:56) – Alan Glover, Clerk – Recorder, administered the Oath of Office to the Board members.

C. PUBLIC COMMENTS (10:03:05) – Chairperson Block entertained public comments; however, none were forthcoming.

D. MODIFICATION OF AGENDA (10:03:48) – There were no modifications to the agenda.

E. PRESENTATION BY STATE DEPARTMENT OF TAXATION REPRESENTATIVE(S) REGARDING 2013 BOARD OF EQUALIZATION PROCEDURES (10:04:05) – Chairperson Block introduced the item. Terry Rubald, Chief, Division of Local Government Services, thanked the members for volunteering to serve on the County's Board of Equalization. She also delivered a handout titled Nevada Property Tax: Elements and Applications, and a PowerPoint presentation on the County Board of Equalization Hearing Guidelines, both of which are incorporated into the record. Ms. Rubald also led an exercise as part of a training, to demonstrate a State Board of Equalization scenario.

F. CARSON CITY BOARD OF EQUALIZATION MEMBER ORIENTATION (10:59:31) – Chairperson Block introduced the item. Mr. Munn introduced himself as the Board's counsel and delivered a presentation, incorporated into the record, on the Nevada Open Meeting Law and its enforcement process. He also noted his availability, in case members wished to discuss conflicts and other issues requiring their abstentions. Mr. Dawley stressed the uniqueness of Nevada property taxes, noting that only the land portion was based on market value. He added that improvements were based on new replacement costs, minus depreciation. He cited the Nevada Revised Statute which stated that assessments could not be over market value. Mr. Dawley also explained that single family, primary residences could not have a tax amount higher than three percent each year, while commercial properties could have a tax amount of up to eight percent. He then detailed the appeals process for the new Board members.

G. FOR POSSIBLE ACTION: ASSESSOR'S RECOMMENDED CORRECTIONS TO THE CARSON CITY ASSESSMENT ROLL FOR 1218 QUAIL RUN DRIVE, APN 009-804-05. (11:27:51) Chairperson Block introduced the item. Mr. Walker presented the Assessor's Evidence and noted that all the residences in the area had received a 20 percent obsolescence. He added that during the re-evaluation based on the property owner's request, the obsolescence had to be removed and reapplied. Mr. Walker stated that during this process, only 10 percent of the

CARSON CITY BOARD OF EQUALIZATION
Minutes of the January 22, 2013 Meeting

Page 2

obsolescence had been applied, and requested that the full 20 percent economic obsolescence be applied. **Member Schultz moved to correct the clerical error made by the Assessor's Office and accept the 20 percent economic obsolescence for the property located at 1218 Quail Run Drive, APN 009-804-05. The motion was seconded by Member Semmens. Motion carried 5-0.**

H. FOR POSSIBLE ACTION: NEXT MEETING DATE - JANUARY 29, 2013. (11:29:34) – Chairperson Block introduced the item. Mr. Dawley requested postponing the next meeting to Tuesday, February 5, 2013, at 10 a.m. **Member Bagwell moved to approve February 5, 2013 as the next Board meeting date. The motion was seconded by Member Schultz. Motion carried 5-0.** Mr. Dawley thanked the Board for volunteering their time. He also thanked Ms. Rubald and Mr. Munn for their presentations.

I. PUBLIC COMMENTS (11:31:33) – Chairperson Block entertained public comments; however, none were forthcoming. Mr. Dawley stated that this year all material reviewed by the Board would be submitted to the members via a CD, and that laptops would be distributed during the meetings. However, he noted that hard copies would be available to those who request them.

J. ACTION ON ADJOURNMENT (11:32:22) – **Member Schulz moved to adjourn. The motion was seconded by Member Bagwell. The meeting was adjourned at 11:33 a.m.**

The Minutes of the January 22, 2013 Carson City Board of Equalization meeting are so approved this 5th day of February, 2013.

JED BLOCK, Chair